


Examples

A Branson hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.6% and at the rate of 4.6% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.475% for its restaurant sales of food and drink. The district should collect tax at the rate of 7.6% for its charges for hotel room accommodations. Below is a sample return for this hotel.

 MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 SALES TAX RETURN Check box if Amended Return <input type="checkbox"/> Or Additional Return <input type="checkbox"/>		RETE (573) 751-2836 TDD (800) 735-2966		FORM 53-1 (REV. 11-2005)		MISSOURI TAX ACCOUNT NUMBER:	
		(573) 751-2836 TDD (800) 735-2966		(573) 751-2836 TDD (800) 735-2966		• DO NOT WRITE IN SHADED AREAS <div style="display: flex; justify-content: space-around; height: 40px;"> <div style="border: 1px solid black; width: 40px; height: 30px;"></div> <div style="border: 1px solid black; width: 40px; height: 30px;"></div> <div style="border: 1px solid black; width: 40px; height: 30px;"></div> <div style="border: 1px solid black; width: 40px; height: 30px;"></div> <div style="border: 1px solid black; width: 40px; height: 30px;"></div> </div>	
OWNER'S NAME Any Owner BUSINESS NAME Any Branson Hotel with a Gift Shop and Restaurant MAILING ADDRESS Any Address CITY Branson				REPORTING PERIOD April 2006 FEDERAL IDENTIFICATION NUMBER TELEPHONE NUMBER STATE ZIP		ADDRESS CORRECTION <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS LOCATION BUSINESS PHONE NUMBER:	
						DUE DATE: May 22, 2006	
IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT							
BUSINESS LOCATION		CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
Any Address in Branson		07966 00001	213 5,000.00	+	5,000.00	8.600	430.00
Food Tax TCED		07966 FD04	213 500.00	+	500.00	4.600	23.00
Drink/Food Branson		07966 RS02	213 7,000.00	+	7,000.00	8.475	593.25
Branson TCED Exempt		07966 TR01	213 20,000.00	+	20,000.00	7.600	1,520.00
				+			
				+			
				+			
				+			
				+			
				+			
				+			
				+			
				+			
PAGE 1 TOTALS							2,566.25
PAGE TOTALS							
TOTALS (ALL PAGES)							1. 2,566.25
Instructions are updated annually and are provided on our web site at www.dor.mo.gov/tax/business/sales/forms/ .					SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable)		
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business					2. - 51.32		
					3. = 2,514.93		
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.					TOTAL SALES TAX DUE		
					4. + ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)		
SIGNATURE OF TAXPAYER OR AGENT _____ DATE SIGNED _____					5. + ADD: ADDITIONS TO TAX		
					6. -		
TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY) 04/01/06 thru 04/30/06					7. = 2,514.93		
					SUBTRACT: APPROVED CREDIT PAY THIS AMOUNT (U.S. Funds Only)		

A Branson hotel located in the Branson Hills Community Improvement District has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 9.1% (including the 1/2% Branson Hills CDD rate) and at the rate of 5.1% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.975% for its restaurant sales of food and drink. The district should collect tax at the rate of 8.1% for its charges for hotel room accommodations. The owner of the hotel also has a theater in both districts. Its admission charges are subject to sales tax at the rate of 8.1%. The theater also has concession sales that are not subject to the food exemption in Section 144.014, RSMo. The theater should collect tax on concessions at the full rate of 9.1%. Below is a sample return for this hotel.

MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 SALES TAX RETURN Check box if Amended Return <input type="checkbox"/> Or Additional Return <input type="checkbox"/>		RETE (573) 751-2836 TDD (800) 735-2966	FORM 53-1 (REV. 11-2005)	MISSOURI TAX ACCOUNT NUMBER: 9999999		
DO NOT WRITE IN SHADED AREAS						
OWNER'S NAME Any Owner		REPORTING PERIOD April 2006				
BUSINESS NAME Branson CDD Hotel and a Theater		ADDRESS CORRECTION <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS LOCATION				
MAILING ADDRESS Any Address in CDD		BUSINESS PHONE NUMBER: <input type="text"/>				
CITY Branson		DUE DATE: May 22, 2006				
STATE MO ZIP						
IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.						
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
Hotel Address in Branson CDD	07966 213 00001	5,000.00	+	5,000.00	9.100	455.00
Food Tax TCED	07966 213 FD04	500.00	+	500.00	5.100	25.50
Drink/Food Branson	07966 213 RS02	7,000.00	+	7,000.00	8.975	628.25
Branson TCED Exempt	07966 213 TR01	20,000.00	+	20,000.00	8.100	1,620.00
Theater Address in Branson CDD	07966 213 00002	3,000.00	+	3,000.00	9.100	273.00
Branson TCED Exempt	07966 213 TR01	15,000.00	+	15,000.00	8.100	1,215.00
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
PAGE 1 TOTALS						4,216.75
PAGE TOTALS						
TOTALS (ALL PAGES)						4,216.75
Instructions are updated annually and are provided on our web site at www.dor.mo.gov/tax/business/sales/forms/ .				SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable) 84.33		
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business				TOTAL SALES TAX DUE = 4,132.42		
				ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions) +		
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.				ADD: ADDITIONS TO TAX +		
				SUBTRACT: APPROVED CREDIT -		
SIGNATURE OF TAXPAYER OR AGENT _____				PAY THIS AMOUNT = 4,132.42 (U.S. Funds Only)		
DATE SIGNED _____				TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY) 04/01/06 thru 04/30/06		


	MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 SALES TAX RETURN Check box if Amended Return <input type="checkbox"/> Or Additional Return <input type="checkbox"/>		RETE (573) 751-2836 TDD (800) 735-2966		FORM 53-1 (REV. 11-2005)		MISSOURI TAX ACCOUNT NUMBER: <p style="text-align: center;">99999999</p> <div style="border: 1px solid black; padding: 2px;"> • DO NOT WRITE IN SHADED AREAS </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> </div>	
	OWNER'S NAME Any Owner		REPORTING PERIOD April 2006		ADDRESS CORRECTION <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS LOCATION BUSINESS PHONE NUMBER: _____ <small>Check here if phone # changed</small> <input type="checkbox"/>			
	BUSINESS NAME Any Indian Point Hotel with Gift Shop and Restaurant		FEDERAL IDENTIFICATION NUMBER					
MAILING ADDRESS Any Address		TELEPHONE NUMBER		DUE DATE: May 22, 2006				
CITY Indian Point		STATE MO	ZIP					

IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.						
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
Any Indian Point Address	35186 209 00001	40,000.00	+	40,000.00	8.975	3,590.00
Food Tax TCED	35186 209 FD04	1,000.00	+	1,000.00	4.975	49.75
			+			
			+			
			+			
			+			
			+			
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			+			
			+			
			+			
			+			
			+			
			+			
PAGE 1 TOTALS						3,639.75
PAGE TOTALS						
TOTALS (ALL PAGES)						3,639.75

Instructions are updated annually and are provided on our web site at www.dor.mo.gov/tax/business/sales/forms/ .				SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable) 2. — 72.79	
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business				TOTAL SALES TAX DUE 3. = 3,566.96	
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.				ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions) 4. +	
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.				ADD: ADDITIONS TO TAX 5. +	
I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.				SUBTRACT: APPROVED CREDIT ... 6. —	
SIGNATURE OF TAXPAYER OR AGENT				PAY THIS AMOUNT 7. = 3,566.96 (U.S. Funds Only)	
DATE SIGNED				TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY) 04/01/06 thru 04/30/06	

MO 880-1153 (11-2005)

A grocery store has a location in Stone County and in Taney County, both locations inside the new Branson/Lakes Tourism Enhancement District. The sales of food by the grocery store qualify for the exemption in Section 144.014, RSMo and the district food sales tax exemption. All other sales of non-food items are subject to the full state and local rate. Therefore, the Stone County location's sales of food is subject to tax at the rate of 3.475% and its sales of non-food items is subject to tax at the rate of 7.475%. The Taney County location's sales of food is subject to tax at the rate of 3.1% and its sales of non-food items is subject to tax at the rate of 7.1%. Below is a sample return for this grocery store owner.

 MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 SALES TAX RETURN Check box if Amended Return <input type="checkbox"/> Or Additional Return <input type="checkbox"/>		RETE (573) 751-2836 TDD (800) 735-2966		FORM 53-1 (REV. 11-2005)		MISSOURI TAX ACCOUNT NUMBER: 99999999	
OWNER'S NAME Any Owner				REPORTING PERIOD April 2006		DO NOT WRITE IN SHADED AREAS <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
BUSINESS NAME Any Taney and Stone County Grocery Store				FEDERAL IDENTIFICATION NUMBER		ADDRESS CORRECTION <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS LOCATION	
MAILING ADDRESS Any Address				TELEPHONE NUMBER		BUSINESS PHONE NUMBER: <input type="checkbox"/> <small>Check here if phone # changed</small>	
CITY Any City				STATE Mo		ZIP	
DUE DATE: May 22, 2006							
IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.							
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX	
Any Stone County Address (TCED)	00000 213 00001	2,000.00	+	2,000.00	7.475	149.50	
Food Tax TCED	00000 213 FD04	50,000.00	+	50,000.00	3.475	1,737.50	
Any Taney County Address (TCED)	00000 209 00002	2,000.00	+	2,000.00	7.100	142.00	
Food Tax TCED	00000 209 00002	50,000.00	+	50,000.00	3.100	1,550.00	
			+				
			+				
			+				
			+				
			+				
			+				
			+				
			+				
			+				
			+				
			+				
PAGE 1 TOTALS						3,579.00	
PAGE TOTALS							
TOTALS (ALL PAGES)						1. 3,579.00	
Instructions are updated annually and are provided on our web site at www.dor.mo.gov/tax/business/sales/forms/ .				SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (If Applicable) 2. 71.58			
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business				TOTAL SALES TAX DUE 3. 3,507.42			
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.				ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions) 4.			
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.				ADD: ADDITIONS TO TAX 5.			
I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.				SUBTRACT: APPROVED CREDIT 6.			
SIGNATURE OF TAXPAYER OR AGENT _____				PAY THIS AMOUNT (U.S. Funds Only) 7. 3,507.42			
DATE SIGNED _____				TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY) 04/01/06 thru 04/30/06			

MO 860-1153 (11-2005)

[illegible]